



WEB COPY



W.P.No.42676 of 2025

IN THE HIGH COURT OF JUDICATURE AT MADRAS

DATED : 02.12.2025

CORAM

THE HONOURABLE MR.JUSTICE C.SARAVANAN

W.P.No.42676 of 2025
and
W.M.P.Nos.47735 & 47737 of 2025

Lakshmanan Krishnakumar

... Petitioner

Vs.

1. The National Faceless Appeal Centre (NFAC)
Income Tax Department,
New Delhi – 110001.
2. The National Faceless Assessment Centre
Income Tax Department
New Delhi – 110001.
3. The Income Tax Officer,
Non-Corporate Ward 5(1)
Income Tax Office – BSNL Tower,
No.16, Greams Road,
Chennai – 600 006.

... Respondents

Writ Petition filed under Article 226 of the Constitution of India, for issuance of a Writ of Certiorari, calling for records pertaining to the issue of the impugned Appellate Order passed for A.Y 2018-19 dated 29.09.2025 vide DIN & Order No: ITBA/NFAC/S/250/2025-26/1081275463(1) on the file of the 1st respondent and to quash the same.



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For Petitioner : Mr.P.Madhavan

For Respondents : Dr.B.Ramaswamy
Senior Standing Counsel

ORDER

The learned counsel for the petitioner would submit that the petitioner would like to explore the possibility of challenging the impugned order before the Appellate Tribunal, as the Assessing Officers namely 2nd and 3rd respondents lacked jurisdiction to proceed against the petitioner, without actual service of notice under Section 148 of the Income Tax Act, 1961.

2. Recording the above submission of the learned counsel for the petitioner, this Writ Petition is closed with liberty to the petitioner to challenge the impugned order before the Appellate Tribunal, within a period of 30 days from the date of receipt of a copy of this order. Consequently, connected miscellaneous petition is also closed. No costs.

02.12.2025

raja



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Neutral Citation : Yes / No

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Income Tax Department,
New Delhi – 110001.
2. The National Faceless Assessment Centre
Income Tax Department
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C.SARAVANAN, J.

raja

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